

Attachment B To Fee Application
Summary of PwC's Fees By Professional
December 2004

Professional Profiles

WR Grace Time Tracking - Audit

For the Month Ended December 31, 2004

Name of Professional	Position with the Firm	Number of Years in Profession	Hourly Bill Rate	Total	Total
				Hours	Compensation
William Bishop	Audit Partner	27	802	27.7	\$ 22,215.40
Doug Tanner	Audit Partner	8	1310	0.3	\$ 393.00
Robert Eydt	SEC Review Partner	20+	1310	1.0	\$ 1,310.00
Douglas Parker	Audit Senior Manager	10+	615	4.9	\$ 3,013.50
Bradley Leffler	Audit Senior Manager	9	615	0.5	\$ 307.50
William Todd Hutcherson	Audit Senior Manager	11	615	44.0	\$ 27,060.00
Tom Kalinosky	Audit Specialist	20+	782	22.0	\$ 17,204.00
Sandra David	Audit Manager	7	526	2.2	\$ 1,157.20
Daniel J Shields	Audit Manager	4	526	64.5	\$ 33,927.00
Ryan Grady	Audit Senior Associate	3	369	93.0	\$ 34,317.00
Aimee Stickley	Audit Senior Associate	3	332	0.3	\$ 99.60
Pamela Reinhardt	Audit Senior Associate	2	332	47.0	\$ 15,604.00
Maria J. Afuang	Audit Senior Associate	4	332	119.0	\$ 39,508.00
Michael McDonnell	Audit Associate	2	251	9.5	\$ 2,384.50
Nicholas Stromann	Audit Associate	1	251	66.9	\$ 16,791.90
Lauren Misler	Audit Associate	<1	213	51.0	\$ 10,863.00
Douglas Wright	Audit Associate	>2	251	6.0	\$ 1,506.00
Katie E McDermott	Audit Associate	<1	213	18.0	\$ 3,834.00
Erica Margolius	Audit Associate	<1	213	113.5	\$ 24,175.50
Edrus Diane Sprouse	Office Staff	4	119	0.2	\$ 23.80
Elizabeth F Piepenbring	Office Staff	5	119	2.0	\$ 238.00
		TOTAL		696.0	\$ 255,932.90

Total at	\$
Standard Rate	255,932.90
55% Accrual Rate	\$
Adjustment	(140,763.10)
Total at 45% Accrual Rate	\$15,169.81
Total Hours	693.5

Professional Profiles

WR Grace Time Tracking - Sarbanes

For the Month Ended December 31, 2004

Name of Professional	Position with the Firm	Number of Years in Profession	Hourly Bill Rate	Total	Total
				Hours	Compensation
Peter Woolf	Partner	25	823	10.0	\$ 8,230.00
William Bishop	Audit Partner	27	802	2.0	\$ 1,604.00
John Newstead	Audit Senior Manager	10+	689	57.0	\$ 39,273.00
Tom Kalinosky	Audit Specialist/Director	10+	782	5.0	\$ 3,910.00
Mauren Driscoll	Audit Manager	5	548	49.3	\$ 27,016.40
Herman Schutte	Audit Manager	4	526	67.5	\$ 35,505.00
Maria Lopez	Tax Manager	12	526	14.0	\$ 7,364.00
Maged Zeidan	Audit Senior Associate	5+	369	29.5	\$ 10,885.50
Kinnari R Kateja	Audit Senior Associate	3	332	145.0	\$ 48,140.00
Hazim Ahmad	Audit Senior Associate	4	369	74.5	\$ 27,490.50
Douglas Wright	Audit Associate	>2	251	82.0	\$ 20,582.00
Leisa Mitchell	Audit Associate	<1	213	1.0	\$ 213.00
Olivia Spencer	SPA Associate	<1	241	97.0	\$ 23,377.00
TOTAL				633.8	\$ 253,590.40

Total at	\$	
Standard Rate	253,590.40	
35% Accrual Rate	\$	
Adjustment	(88,756.64)	
Total at 65% Accrual Rate		\$164,833.76
Total Hours		633.8

Time Spent Tracking Time for Reporting to the U.S. Bankruptcy Court (refer to attached file for details)

Total Cost of Time Tracking	\$	11,282.00
Less 55% rate reduction	\$	(6,205.10)
Total Cost of Tracking Time Billed to Grace	\$	5,076.90
Total Hours Spent Tracking Time		32.1

**Summary of PwC's Fees By Project Category:
December 2004**

Project Category	Total Hours	Total Fees
01-Assets Analysis and Recovery		
02-Asset Disposition		
03-Business Operations		
04-Case Administration		
05-Claim Analysis Objection & Resolution (Asbestos)		
06-Claim Analysis Objection & Resolution (Non-asbestos)		
07-Committee, Creditors', Noteholders', or Equity Holders'		
08-Employee Benefits/Pension		
09-Employee Applications, Applicant		
10-Employment Applications, Others		
11-Financing		
12-Fee Applications, Others	32.1	\$5,076.90
13-Financing		
14-Hearings		
15-Litigation and Litigation Consulting		
16-Plan and Disclosure Statement		
17-Relief from Stay Proceedings		
18-Tax Issues		
19-Tax Litigation		
20-Travel- Non-working		
21-Valuation		
22-ZAI Science Trial		
23-ZAI Science Trial- Expenses		
24-Other		
25-Accounting/Auditing	1,327.3	\$280,003.57
26-Business Analysis		
27-Corporate Finance		
28-Data Analysis		
TOTAL:	1,359.4	\$285,080.47

Expense Summary
December 2004

Expense Category	Service Provider	Total Expenses
Transportation	N/A	\$4,707.60
Lodging	N/A	\$2,304.04
Sundry	N/A	\$55.50
Business Meals	N/A	\$504.64
TOTAL:		\$7,571.78